

ARIZONA STATE BOARD OF ACCOUNTANCY
100 N. 15th Avenue, Suite 165 Phoenix, Arizona 85007
Phone: (602) 364-0804 Fax: (602) 364-0903
www.azaccountancy.gov

November 17, 2008 – 8:15 a.m.

AGENDA

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the October 6, 2008 Board Meeting
- b. Approval of the Executive Session Minutes from the October 6, 2008 Board Meeting

4. Declaration of Conflicts of Interest

5. Consent Agenda (The Board may pull any of the following items off the consent agenda to take individual action.) Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda items 5 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Board discussion and legal action on the following items:

a. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants
(Meet the requirements of A.R.S. § 32-735):

Arizona Business Angels PLLC Partner: Sandra Giani Kipnes 13145-E	A Taxing Solution LLC Partner: Todd Weinstein 12524-E
Sharon E. Witherspoon CPA PLLC Partner: Sharon E. Witherspoon 2947-E	Minniti CPA LLC Partner: Robert K. Minniti 12824-E
Tanner Financial Services LLC Partner: Gary Tanner 13404-E	Enterprise & Venture Management LLC Partner: Michael T. Allen 8713-R
J. R. Robinett CPA PLC Partner: James R. Robinett 9080-E	Nama Jaber Omais CPA LLC Partner: Nama Omais 13997-E
N. Mark Freedman CPA LLC Partner: N. Mark Freedman 13277-R	Amy Lynne Bentley CPA PLLC Partner: Amy Lynne Bentley 14830-E
Healthcare Accounting PLLC Partner: Thomas P. Friezen 14259-R	Sheldon J. Epstein CPA PLLC Partner: Sheldon J. Epstein 8518-R

b. Recommended for Registration of PC's for the following Applicants (Meet the requirements of A.R.S. § 32-734):

Ralph Hardwick CPA PC Partner: Ralph Hardwick 14030-R	HIG Consulting PC Partner: Allan Iedema 12085-E
Karen E. Williamson CPA PC Partner: Karen Elizabeth Williamson 6296-E	Dynasty Quest of Arizona PC Partner: Steven P Siegel 13347-R

c. Recommended for Firm Name Change:

The Eaton Group PC Eaton & Cecil PLLC 611-C Partner: Jay R. Eaton 4989-E	Moeller & Bryce PC Larry D. Moeller PC 1142-C Partners: Larry D. Moeller 7776-E Derrick S. Bryce 14448-E
D. Kennedy CPA PC D. Kennedy & Associate PC 2260-C Partner: Diane Kennedy 11008-R	Redmond Coy & Associate PLC Redmond Coy & Associates PLC 2020-L Partner: Edward P. Redmond 4239-R

- d. Request for Firm Cancellation – Do not wish to renew:
- | | |
|--------------------------------------|---------------------------------|
| Douglas A. Gray CPA PC 1086-C | Susan B. Davis PC 2072-C |
| Partner: Douglas A. Gray 3388-R | Partner: Susan B. Davis 2137-E |
| Castillo, Fictum & Cleland CPA's PLC | Larry R. Youdelman CPA PC 739-C |
| Partner: Jason W. Cleland 11722-E | Partner: Larry Youdelman 7255-E |
- e. Recommended for Cancellation of Certificate per registrant's request not to renew:
- | | |
|-------------------------------------|-----------------------------|
| Martin Patrick Fox 3820-E | Richard Stephen Katz 1785-E |
| Scott Madison Carter 8240-E | Terry Wong 2849-E |
| Michael J. Muratore 7227-E | Julie B. Dosek 11777-E |
| Victoria M. Hutchison-Timian 3435-E | Mark Albrecht 14011-R |
| Christine T. Mack 13113-R | Teri Sue Schwab 6608-E |
| Wah Lung Yau 9732-E | Stephen R. Smith 1879-E |
- f. Recommended for Cancellation of Certificate per registrant's request not to renew – Limited Reciprocity Privilege:
- | | |
|--------------------------------|---------------------------|
| Richard G. Ueltschy 12574-R | John L. Kurkowski 14524-R |
| Benjamin J. Cunningham 14404-R | Kevin D. Rose 14750-R |
- g. Recommended for Reissuance of Certificate because of Name Change:
- Elizabeth A. Wethor (McAllister) 8862-R
Georgina Villalobos (Smith) 12623-E
Susan Marie Nusser (Lewis) 6995-E
Jennifer Katheryne Gurzenski (Gurzenski Williams) 9952-E
Kelly F. McDade (Kunzweiler) 13076-E
- h. Recommended for Reactivation of Certificate from Inactive Status – A.R.S. 32-730(E):
- | | |
|------------------------------|-----------------------------|
| Julie A. Jentgen 10281-E | Jennifer Gurzenski 9952-E |
| Hilton Richard Harris 4093-E | Michelle L. Gammage 11808-R |
- i. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:
- | | |
|---------------------|--------------------------|
| Joseph Arsenault | J. Paul Breshears |
| Amanda N. Brown | Kristin D. St. Raymond |
| Jacqueline A. Bruhn | Joshua L. Cline |
| Kelly Renee Weidner | Katherine M. Craer |
| Brandon G. Curtis | Eric Deutsch |
| Matthew H. Dodson | David M. Erskine |
| Joshua Jackson | Gary Michaels |
| Xingli Zhang | Shen Shien Lew |
| Mark Lovstrom | Deborah C. Michalowski |
| Laura B. Miller | Brian K. Nelson 2nd Time |

Paula Bresset Pejisa

Svetlana B. Pitman

Kesha A. Sager

- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. § 32-724:

Dawn C. Bartel – Colorado

Maria Iannuzo – New York

Thomas P. Koop – Minnesota

Emily Koslow – New York

Christopher P. Torregrossa – Colorado

- k. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):

Michelle Flynn – California

Brandon Keim – Idaho

Sandra C. Kemp – North Carolina

Ruth J. Gitzendanner – Indiana

Nilesh Morar – Georgia

David D. Motes – Washington

Dennis Sizemore – Texas

John J. O'Block – Ohio

Michael D. Pickerd – Texas

Richard B. Wiggins III - Alabama

- l. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-721:

Daniel H. Martin - Wisconsin

- m. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Xiao Hua Yuan

Joseph Arthur Abbott

Melanie Kathleen Ball

Laura Michelle Bliss

Mark S. Bobowski

Erik Alejandro Castillo

Lawrence Chibvongodze

Gregory Keith Clouse

Ana Luisa Diaz

Julie Ann Hail

Joseph Fredrick Harding

Tiffany Lynn Holtrup

Denise Hughes

Janet M. Hull

Cynthia Ann Johnson

Danielle Jean Jones

Mason Gabriel Longstreth

Deborah Shell MacIntire

Donald Melvin Masters, Jr.

Jeremy David Miles

Joseph Michael Moeglein

Ericka Claudia Moore

Cindy Miriam Muhina

Taylor Ryan Otsot

Brian Michael Petrauschke

Gina Roseann Piergallini

Benjamin Michael Pijawka

Victoria Lynn Powell

Michael Frank Rapant II	Jeremy C. Reiss
Aaron Saul Santillana	Kent Andrew Seaman
Georgi Krastev Stavrev	Steve Patrick Thomason
Deepika Vedula	Gabor Veres
June Marie Weyerman	Gina Marie Wild
Kathryn Louise Wright	

- n. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Addison, C. Wesley, PC 2149-C	Clouser, Wayne H CPA 4899-S
Corliss, Christopher R CPA 4539-S	Hailey, C. Dennis CPA Ltd 427-C
Hammel Beal & Lauer PC 155-C	Jaspers & Goggin PLLC 2773-L
Misenhimer Aivazian & Tennant PC 2118-C	Thomas Zollars & Lynch Ltd 170-C
Loeper, Dietrich F., CPA 5125-S	Ridgway Tess CPA 5171-S
Stocking, David L, CPA Ltd 1080-C	Beyer & Taylor PC 36-C
Appenzeller, Barbara, CPA PC 2373-C	

- o. Approval of Candidates who have passed the Uniform CPA Examination:
Alyx Anne Cohan

6. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget Update
- b. Modernization Update
- c. Agency Operations
- d. NASBA
- e. Legislative Update

EXECUTIVE SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 7-13 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

7. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2009.009
The Tax Practice Committee recommended that the Board open an investigation file.
- b. File No. 2009.013
The Accounting and Auditing Standards Committee recommended that the Board close the file.
- c. File No. 2009.018 and 2009.025
The Tax Practice Committee recommended that the Board open an investigation file and file a Complaint and Notice of Hearing for revocation.
- d. File No. 2009.020
The Accounting and Auditing Standards Committee recommended that the Board close the file.
- e. File No. 2009.030
Update on Status and possible legal action

8. Committee Recommendations – Investigation Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2006.021
The Tax Practice Committee recommended that the Board open an investigation file and offer a Stipulated Settlement and Consent Order
Samuel L. Fogleman Conflicted
- b. File No. 2008.039
The Accounting and Auditing Standards Committee recommended that the Board and offer a Decision and Order (By Consent).

9. Committee Recommendations – Peer Review

Board to review advisory committee recommendations from the Peer Reviews and Educational Enhancement Reviews of the following files:

- a. File No. 2009.026
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.
- b. File No. 2009.027
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.

10. Notices of Unlawful Use of the CPA Designation

Board to review responses to Notices that were received in the following matters:
File No. 2009.029

11. Initial Analysis

a. File No. 2007.060

Board to review self disclosure from Registrant to determine whether to open an initial analysis or investigation file and/or take disciplinary action.

12. Assistant Attorney General's Report

Status Report / Legal Advice Memo - Update on the status of the following General Counsel file/issues: File Nos. 2004.046; 2009.022; 2008.039; 2009.018 & 2009.025; 2009.026; 2009.027; 2006.021; 2008.015; Gina Foroughi & 2007.060

13. Review Complaint Aging Report

OPEN SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda items 14 and 15 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law.

14. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

15. Items for Board Review, Discussion and Legal Action

a. Board to Review Compliance or Non-Compliance with Decision & Orders (By Consent)

Board to determine status of compliance with Order and may take action if found to be non-compliant.

i. File No. 2004.046; Hulse, Terri M.

ii. File No. 2007.049; Hartman, Donald, CPA, PC

b. Termination of Decision & Order (By Consent)

Board to determine if the requirements of Decision & Order (By Consent) have been met.

i. File No. 2007.080; Mars, Kurt

ii. File No. 2007.108; Irwin, Stephanie G.

c. Request for CPE pre-approval and Classroom Waiver

i. File No. 2007.114; Whisler, Gary C.

ii. File No. 2007.117; Conrad, Phyllis

d. Application for Certification by Examination/Grade Transfer, Deferral/Denial by Certification Committee - A.R.S. § 32-721

Jerome W. Burggeman

Michael R. Cole

Larry C. Rogers

- e. Application for the Uniform CPA Exam, Denial by Certification Committee - A.R.S. § 32-723
Xiaofei Wei
- f. Application for Certification by Reciprocity/Substantial Equivalency, Deferral by Certification Committee - A.R.S. § 32-726
Dennis Michael Mydlowski
Jonathan M. Poppel
- g. Request for a CPE Waiver and/or Fee Waiver – A.R.S. § 32-730(C) & (D)
James A. Spear 11565-R
Andris G. Grasis 2196-E
Brian Singer 7451-E
Pete Reisinger 9768-R
Scott L. Niel 7563-E
Mark Jonathan Schwartz 1282-E
- h. Request for a CPE Extension
Clinton R. Wasser 4273-E
- i. Request for a NTS Extension
Myra L. Taylor
Shruti Chopra
- j. Request for Reconsideration of Extension of Certification Timelines
Gina Foroughi
- k. Request for a Inactive Status – A.R.S. § 32-730
Alan T. Chan 6500-E
Mark Michael Parrone 8591-E
- l. Application for Reinstatement – A.R.S. § 32-748
Lisa T. LoCascio 11359-E
- m. Failure to Respond - A.R.S. § 32-741(A)(9) & (15)
Elizabeth A. Lopez 10984-E
- n. Failure to Comply with CPE Requirements - A.R.S. § 32-741(C):
Randall C. Reitz 10885-E
- o. Review of PROAC Policy Regarding EER's

16. **Summary of Current Events**
17. **Discussion of Items to be placed on future meeting agenda**
18. **Adjournment**